Iron County Register

BY ELI D. AKE.

IRONTON. - - - MISSOURI

WORMS AND SNAKES.

They Are Developed from Men's Hair and the Tails of Horses.

"Scientific men dispute its being a fact that hair can develop into living things," said P. E. Shumaker, the well-known investigator, "but facts are stubborn things, and scientific authority cannot crush a fact. When I was a boy, living in Winston county, Miss., my father frequently burned the heart out of big pine logs and used them for tan vats, and tanned his own hides for making the family shoes. He used wood ashes instead of lime to take the hair off the hides, and after the hair was off he put the hides in the creek for awhile, to soak the alkali out of them before putting them in tan. On one occasion, in the summer, when the creek was not running, he sent me and two of my older brothers to take some hides out of a hole of stagnant water. We found a great many curious looking worms swimming in the pool, and my brothers called them hair-worms. Being of an inquisitive, scrutinizing disposition, I went to investigating them, and found them in every stage of development, from the hair as it came off the hide, up to a living, active, white worm, two or three inches long. Occasionally a hair has been transformed for a part of its length, and made a short worm with a hair for a tail. I have seen many of these worms in the tan vats, and every other man who has ever tanned hides in the same way has seen them and knows that animal hairs can develop into living worms.

"Once when I was a boy I found moving in a little pool of water during a spell of rainy weather what I took to be a little snake, but which I found was a living, creeping thing developed from a hair which came from the switch of a cow's tail. I have since seen many of this kind of worms during long spells of wet weather. I once found in a puddle of water in the road a wad of hair cut from a cow's tail, locked and twisted together, which had just developed life enough to be possessed of the power of motion, and was working like a bundle of snakes interlocked and twisted together.

"These hair worms have neither eyes nor heads, yet that they are possessed of intelligence may be discovered by watching them work their way through a bed of forest leaves or pine straw. When they strike the obstruction they feel about until they find a way for them to pass. They are insignificant things, but, in my estimation, these little hair worms come nearer to showing us how life originates and what life is than anything else in nature. They furnish us a clew to the solution of the great problem of life. To my mind the process is simple. The hairs have open tubes or capillaries running through them lengthwise, through which they draw the elements of nutrition from the blood of the cow, and perhaps have nerve filaments through or along which the electric currents course while the hair is attached to the cow. When placed in water of a proper temperature holding in solution, already digested and prepared for assimilation, the elements of animal nutrition which have been drawn from either animal or vegetable matter, the fluid is drawn into the hair by capillary attraction and the chemical affinity of the particles of matter. Chemical action takes place. Currents are developed. Life, motion and intelligence become manifested.

"However that may be, living creatures are developed from the apparently inanimate hairs of a cow as surely as there is such a thing as life, science to the contrary notwithstanding."

Men in the employ of Leroy Lyman, in the woods of McKean county, Pa., daily watered their horses in the still water of a creek near where they worked, and on quitting work washed their hands and faces in the same pool. Hairs from their heads and beards naturally fell into the water. The horses, also whisked hairs from their tails while standing in the water. "By and by," said Milo Lyman, of Roulette, Pa., who was superintending the work, I noticed that the water was alive with hair snakes, as we called them, of all sizes, and they had plainly developed not only from the hairs of the horses' tails, but from the whiskers and hair of the men that had dropped in the pool. Horse hair snakes were not a rarity to any of us, but none of us had ever thought that our own hair would develop into similar reptiles, and for that reason we used to watch the snakes that had been part of us with never-ceasing interest and amusement."—N. Y. Sun.

CARE OF AGED PARENTS.

One of the Most Beautiful Claims That Nature Has to Give.

There is no more pathetic object in life than an old, dependent person, whose life work is finished; who lives from day to day with no special purpose or ambition to stimulate life; simply waiting for the grim messenger, whose certain call is constantly expected by them. Some people seem to think that the sensibilities of such old people become callous; that they are indifferent to slights and inattention; that they can put up with inferior accommodations and few comforts with much less inconvenience than the younger members of the family. But instead, I think the feelings of such ones become painfully sensitive. Their dependent condition is galling to the last degree. If they do not complain, it is not from indifference, but because they know complaining would be unavailing. The lessons of patience they have learned in the hard school of life stand them in good stead in this final trial. Is it not enough that old persons must bear the painful consciousness that life is about over; that the once vigorous body has become feeble and inactive; the quick mental faculties darkened by a cloud, and the physical beauty that charmed the eye has withered at the touch of age? Is it not enough that all this should be borne without being made to feel that there is no welcome spot or willing care for them in life? The protection of aged parents by their children is one of the beatiful and just claims of nature. And the son or daughter, who through greed and selfishness, refuses to bestow such care when needed is an ungrateful and unnatural exception in the human family.—Detroit Free Press.

CHAPTER IX.—CONTINUED.

The invitation, which included three of the aide-de-camp's military friends, was cordially accepted. We were to be on board at five o'clock. Capt. Cavaroc kindly offered to place a boat at our disposal, both for going and coming, but Lacluse protested that he could not think of giving him so much trouble; it would be quite enough if he sent us back.

When we met at second breakfast next morning the aide-de-camp informed me that he had arranged with a boatman to take us to the Jemmapes, and, as she lay a long way out, we had better be at the embarcadere soon after four o'clock.

I found that Lacluse rather regretted having introduced me to Cavaroc as an American.

"It is like sailing under false colors," he said. "If Cavaroc knew that you held a commission in the British navy I doubt whether he would like you to inspect his ship. But a thing once said is not easily unsaid; and, after all, it is no great matter. You will either join our navy or be sent back to prison. Voila tout!"

At four, sharp, we left the hotel, and on our way to the quay fell in with the rest of our party, one of whom, being a man of authority, answered for me to the guard at the landing place.

The boat, a small fishing smack with a lug sail and a running bowsprit, was there, but the boatman was not—only a big lout of a lad with just sense enough to do as he was bidden.

"Where is Vitrac?" asked Lacluse.

"He will be here in a little moment," answered the youth.

When five minutes had passed and Vitrac did not appear, Lacluse grew impatient.

"A thousand thunders! we shall be late!" he exclaimed; "and if there is one thing I hate more than another, it is keeping a man waiting who has asked me to dinner."

This suggested an idea.

"There is no need to wait," I remarked, quietly. "If you like, I will take charge of the boat, and, with this boy's help, run her alongside the Jemmapes in half an hour."

"How do you know where she is?"

"From the description Capt. Cavaroc gave us last night. There she is—a two-decker, the farthest but on oute in the offing you can see. Isn't that the Jemmapes, boy?"

"Vitrac will be here in a little moment. Vitrac knows all the ships; I don't."

"The devil take Vitrac! I will wait no longer. Do as you propose, M. Roy. Montez seulement, messieurs."

In three minutes we were under way, and as I took the tiller and felt the fresh, salt breeze in my face, my heart leaped with joy. I was on the element I loved, and where I was most at home.

Fortune had favored me once more. It was for me to profit by the opportunity.

But how?

The wind being off the land and freshening, and the Fee a good sea boat, my first idea was to give the Jemmapes the go-by and carry my passengers off to sea. But, as they were four—not counting the boy—all armed, and I was weaponless, I concluded that the odds would be too great.

I must try something else, and presently I bethought me of a plan, more feasible, though requiring nicer management than the other.

When we reached the Jemmapes I ran the smack under her quarter and close to the gangway. This done, I told the boy, who was forward, to make her fast to the painter; and, the better to steady her, the tide being at flow and the sea choppy, I drew her stern to the ship's side with a boat-hook.

The four officers, who for the last five minutes had been ominously silent, and were looking very white about the gills, climbed up the gangway one after the other.

"Aren't you coming, M. Roy?" asked Lacluse, who was the last to leave the smack.

"In a moment," I answered; but I told the boy in an undertone to cast the boat loose. He obeyed without a word; her head swung round, and then, dropping the boat-hook, I seized the tiller and put the Fee before the wind.

"Where are you going, M. Roy? Where are you going? Come back! Come back, or I will fire!" shouted Lacluse, taking a marine's musket and running aft.

I answered the threat—followed the next moment by a harmless shot—by ordering the boy to hoist the jib; and, as he seemed to hesitate, I told him that if he did not obey on the instant I would throw him overboard.

The jib went up.

I had little to fear from the Jemmapes' guns. She had no swivels aft, and as I kept the smack in a line with the warship's stern she could not, without weighing and making sail, bring her broadside guns to bear on me.

What I did fear was being chased. The Jammapes' long-boat, under sail, and manned by a dozen stout rowers, could easily overhaul the smack. Nevertheless, the odds were in my favor. I had a good start. To lower the long-boat, step the mast and get her fairly under way would be an affair of ten or fifteen minutes. Night was coming on, the wind still freshening, the sea getting rougher every minute. In these circumstances the long-boat was not likely to chase me long; her crew would have to think about getting back—no easy task against a strong head-wind—and after sundown they would be just as likely to fall in with an English cruiser as to overhaul me. Capt. Cavaroc was not the man to expose an officer and a boat's crew to the risk of being lost or taken on the mere chance of recapturing an escaped prisoner of war. He would rightly think the game was not worth the candle.

The attempt was, however, made after a delay which I ascribed to Cavaroc's reluctance to comply with Lacluse' request to sent a boat after me. And then what I had anticipated happened. For awhile the boat gained on the smack; but when it became evident that she could not come up with me before dark she put about, and I saw her no more.

I felt rather sorry for Lacluse. He had undoubtedly committed an error of judgment in not seeing me on board the Jammapes before he left the smack; and when he gave Bonaparte an account of my escape he would have to pass a very bad quarter of an hour—perhaps be placed under arrest; for the Little Corporal had no mercy on people who made mistakes.

But, though I had escaped, I was a long way from being out of danger. I had intended to steer straight for the English coast, and reckoned on making it by sunrise the following morning; but the wind, which had been blowing steadily sou'east by east, veered to nor'east by north. It was horribly cold, and I was thinly clad and drenched with spray; I was hungry, and we had no food; it was moonless and starless, and I had neither compass nor lantern.

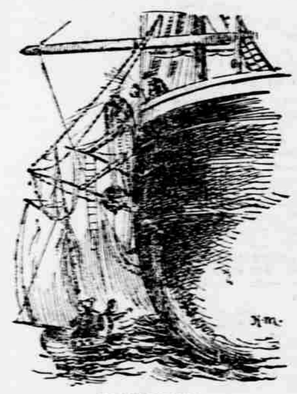
All I could do was to double-reef the lug sail, put my trust in Providence, and run before the wind.

The boy, whose name I found was Alphonse, had almost lost all the little wit he ever possessed. He was stupid with cold and fear, talked about his mother, and prayed piteously to his patron saint. I reproached myself for having made him the involuntary companion of my voyage; but there was nothing else for it, and, as I told him again and again, I fully intended to send him back to Boulogne on the first opportunity. Alphonse, however, refused to be comforted. He had quite made up his mind that if the smack were not swamped during the night he would perish of cold before morning.

I had not much fear of being swamped. The Fee was a splendid little sea boat, quite capable of living through the gale. The fear was that we might be blown a long way out to sea—the which, as we had neither food nor compass, would be decidedly unpleasant—or run down; the latter being the greater danger of the two, for we were on the track of both outward and homeward bound merchantmen, and cruisers and privateers, both English and French. I had no light of any description, and it was so dark that I could see naught save the dim outline of the lug sail, the black heaving water, and, now and then, the crest of a wave as it broke over the bows. All my faculties were on the stretch, watching the boat, peering into the night, and listening for voices, or for whatever might warn me of the approach of a passing ship.

Alphonse lay huddled up at my feet, covered with a piece of old sail cloth which he had found in some corner.

Thus the night wore on. Never did I long so fervently for daylight. Endurance has its limits, and I began to feel that I could not hold out much longer. I was continually drenched with ice-spray, and the hand that held the tiller



I SAW LIGHTS.

became occasionally so benumbed that when I wanted to change it I had to loosen it with the other, the frozen fingers being unable to relax their grasp.

Once my eyes were so strained with watching and sore with the salt spray that I involuntarily closed them, and probably slept, for I was roused by a startling shout:

"Boat ahoy!"

Looking up, I saw lights, and above me loomed the bulwarks of a big ship.

"Follow me, or you are lost!" I called out to Alphonse, at the same time hitting him with my foot. And then, as the ship struck the smack, I caught the boy by the scruff of the neck and sprang with him into the chains.

"Hold on, or I'll let you drop," I said, fiercely, for he was no light weight, and made little effort to help himself. This seemed to rouse him to a sense of his danger; he clutched at the chains and stuck to them like a limpet.

The people on deck, having meanwhile caught sight of us, threw us a rope and helped us over the bulwarks.

"A narrow shave, that, master," said one of them. "The lookout did not see you till you were just under the bows. Where was your lantern? and what's become of your crew?"

"I have no lantern, and this is my crew," pointing to Alphonse. "All saved, you see. What ship is this?"

"The Mercia, Cox master, bound for Calcutta. And who are you?"

"Take me to Capt. Cox, and I'll tell him."

"I am Capt. Cox, at your service."

"And I am Lieut. Roy, of his majesty's ship Sylph, lately a prisoner of war in France."

"The devil you are! I congratulate you on your escape, lieutenant. Come into my cabin and have a glass of grog and tell me all about it, and I'll see if I cannot find you a change of clothes. And some of you see to that boy."

CHAPTER X.

"Any port in a storm," they say; and it was well to find myself safe and sound on board an English ship. It might have been a French ship, or, still worse, I might have gone to the bottom with the smack. But it was with a feeling akin to dismay that I heard the Mercia was bound for Calcutta, that being about the last place in the world, except a French prison, whither I wanted to go. My desire was to get to Portsmouth, report myself to the admiral and, after running up to London to see my parents and Mme. de Gex, rejoin the Sylph, or some ship in commission, as soon as possible.

"I am sorry that it is not consistent with my duty to 'bout ship and put you ashore," said Capt. Cox, when I had told him my story. "But there's no call to worry yourself. We shall maybe fall in with the Channel squadron; and if we don't we are sure to come within hail of some homeward-bound ship, on which I can put you aboard."

Unfortunately, neither of these things happened. For the next three days we made bad weather, and, though we passed several vessels, the sea was so rough as to render the lowering of boats highly dangerous, and I could not ask Capt. Cox to risk the lives of his men merely for my convenience.

And, then, to make matters worse, be crowded his ship with sail and shoved her sou'west as fast as he could. For, albeit the Mercia was a fine East Indiaman, mounting twenty guns, and quite able to hold her own against any ordinary privateer or pirate—and French ocean cruisers were too scarce to be much of a bugbear—her business was trading, not fighting. Cox, naturally, steered a course where enemies were least likely to be encountered, likewise friends, the one implying the other, with the result that for weeks after leaving the narrow seas we did not sight a single sail. Moreover, when at length we did sight one, Cox, not knowing whether it was an enemy or a friend, gave it a wide berth.

After hoping against hope for the greater part of a month, I saw that I was booked for Calcutta, after all. Cox thought that with good luck we should make the voyage in five months. Therefore, if I found a homeward-bound vessel in the Hoogly ready to sail, I might be in England by the end of the year—ten months after my departure from Boulogne.

It was a bitter disappointment. I should miss my promotion; my time on the East Indiaman would not count; my father and mother would hear of my escape, but not of my rescue, and mourn me as dead; and nearly a year must elapse before I could convey De Gex's message to his mother and sister.

But it might have been worse: The Mercia was better than a French prison, and life on board of her, albeit monotonous, was not intolerable. She carried passengers. Among them were two pretty, engaging young women—Minnie Cartwright and Dora Kilbride—with whom I naturally fell in love. I had a way in falling in love in those days. Perhaps it would be more correct to say that I was half in love with each of them. I rather think they recipocated the feeling. At any rate, they were very kind, and after hearing my story made much more of me than I deserved. But, as they were going to India (where they had kinfolk) on a matrimonial venture, and I was not an eligible parti, no harm was done. They knew how to take care of themselves, those young women.

Another passenger was Dr. Joyce, a missionary, who had spent the greater part of his life in India and translated the Bible, or part of it, into twenty languages. He was a dear, good old man, and offered to teach the young ladies Hindustani and Arabic, the one because it would be the everyday language of their lives, the other because it was the language of poetry and the French of the east. The offer was gratefully accepted, and I asked and obtained permission to join in the lessons, partly pour passer le temps, partly because I liked the company.

Then one of the mates played the fiddle, and one of the passengers the clarionet; on dark nights we had theatricals below, and, when it was moonlight, dances on deck; and so, despite the fact that I was voyaging against my will, the days passed not unpleasantly. All the same it was a slow voyage. We had light baffling winds and frequent calms, and at our second crossing of the equator the Mercia had been at sea nearly five months. Bets were laid that she would not reach Calcutta before September.

We were now in latitudes where the French flag was seldom if ever seen, and Capt. Cox no longer steered clear of every passing sail. One day, a ship being sighted which had an English look about her, he ordered the Mercia's course to be altered a point so as to cross her bows, and as they neared each other the vessels exchanged signals. The stranger proved to be the Strathclyde, homeward bound from Calcutta. On this Cox decided to send a boat to her with the letters which some of the passengers had been industriously writing ever since they left England. It was an opportunity not to be lost. I went with the letters, after quite a pathetic parting with the many friends whom I had made on the Mercia.

Minnie and Dora let me kiss them. Dr. Joyce gave me his blessing. I shook hands with the captain and his officers and passengers, and as I went over the side the crew gave me a parting cheer.

The master of the Strathclyde made no difficulty about giving me a passage to the Thames, and after a prosperous voyage of four months landed me at Gravesend, whence I traveled by coach to London.

I was glad to find that, though my mother had been painfully anxious about me, neither she nor my father had despaired of my return. They knew that a sailor has as many lives as a cat, and had moreover great confidence in my luck and in my ability to take care of myself.

The people of the Admiralty, where I lost no time in reporting myself, less sanguine and more practical, had counted me as dead and erased my name from the list of lieutenants. On hearing this I obtained an interview with the permanent under-secretary, a friend of my father, to whose good offices I was in the main indebted for my rapid promotion. Though he seemed to be very busy, he listened to the account of my adventures with evident interest, and was very curious to know all that I could tell him about Bonaparte and Paris. In the end he promised to have my name restored to the list at once and to find me employment as soon as possible.

"You must have found life desperately slow on board that Indiaman," he said, as I rose to take my leave. "How did you pass your time?"

"Well, among other things I learned Hindustani and Arabic."

"The devil you did! Why, you are just the man we want. We are sending a naval expedition to the Mediterranean to help and encourage the Turks in their resistance to that villain Bonaparte; and a knowledge of Turkish would be immensely useful. I don't think any of our fellows know a word of it."

"I did not say Turkish!" I said Arabic."

"Well, it is the same thing, I suppose."

"Not exactly; and I should not like it to be thought that because I have learned a little Arabic I know Turkish."

[TO BE CONTINUED.]

When a Ruby Is Most Valuable.

The ruby is valued highest when it contains the least azure. The largest ruby that history speaks of belonged to Elizabeth, of Austria, the wife of Charles IX. It was almost as big as a hen's egg. The virtues attributed to rubies are to banish sadness, to repress luxury, and to drive away annoying thoughts. At the same time it symbolizes cruelty, anger and carnage, as well as boldness and bravery. A change in its color announces a calamity, but when the trouble is over it regains its primitive luster.

PITH AND POINT.

—As a rule it takes more to keep up appearances than it takes to support a family.—Galveston News.

—Talk is cheap. This is partly due to the fact that so much of it needs to be discounted.—Philadelphia Times.

—An Optical Item.—Teacher (to class in history)—"For what was Boston famous?" Bright Boy—"Eye-glasses."—Jewelers' Weekly.

—The boy who knows at fifteen what he is going to be when he is grown a man, is generally sure to be something else by the time he is twenty-one.

—Every boy could tell some mighty mean tales on the good little boy next door whom his mother holds up for a pattern, if it wasn't for implicating himself.—Atchison Globe.

—It is bad enough for a young woman to receive type-written letters from him. But when she discovers evidence of manifolding she is entirely justified in being only a sister.—Washington Star.

—Minister—"So you go to school, do you, Bobby?" Bobby—"Yes, sir." Minister—"Let me hear you spell kitten." Bobby—"I'm getting too big a boy to spell kitten, sir. Try me on cat."—Tit-Bits.

—Mrs. Chinner—"I wonder why lightening never strikes twice in the one place?" Chinner—"When the lightning comes around the second time the place isn't there."—Boston Courier.

—A Reading lady is the recipient of $5,000,000, left her by a wealthy southerner whose proposal of marriage she declined. The rejected one knew how to appreciate a kindness, evidently.—Pittsburgh Chronicle.

—He Scored.—A very thin man was once saying nasty thing to a very fat one. "If I were as fat as you," said he, "I'd go and hang myself!" "In the event of my taking your advice," retorted the fat man, "I'd use you for a rope."—Judy.

—"He's a most remarkable man. He's an author, and he fills his writings full of quotations from the French and Latin and Greek and all those languages." "Huh! any number of authors do that." "Yes; but he knows what they mean."—Buffalo Express.

—Incapacity.—Star—"One more example of your inefficiency and we part." Manager—"What have I done?" Star—"I paid thirty-eight dollars for this diamond necklace in Paris, and you let it go through the custom house without being seized."—Truth.

—Dobbins—"I hear your son intends to make his debut as an actor next week?" Jobbins—"So I hear." Dobbins—"What will he be most apt to appear in?" Jobbins—"Well, if he depends on his talent for a living, I think he will eventually appear in the poorhouse."—Yonkers Gazette.

—Custome—"I'm startin' a little store out my way. I 'spose I can get somethin' throwed off the retail prices on clothin'?" Saleman—"Certainly. What shall I show you first?" Customer—"I just want to get a pair of overalls to wear in the tin-shop. It's a hardware store I'm startin'."—Smith, Gray & Co.'s Monthly.

—A certain act of patronage was conferred by a poet, whose name began with a T, on Alexander Smith, which the young man very naturally resented. When T—— observed: "Never mind what the critics say, I like your poems," Smith is said to have replied: "Oh, sir, do not discourage me."

AN ARTIST IN RAILROAD BONDS.

He Wanted the Kinds with Pictures of Trains on Them with Glaring Eagles.

"I want to put a few thousand dollars in railroad bonds," said a newly-enriched "jayhawk," entering a Wall street broker's office.

"What sort would you prefer?" asked the head of the firm.

"Well," responded the "jay," reflectively, "I want some of the best. I have a few now that I bought out west. They're printed on thick paper, and they've got a lot of pictures on them and red seals. I tell you they're pretty fine looking. Got any like that?"

The broker had never thought of the bond from an artistic standpoint and was amazed. He tried to explain to the customer that the number of pictures wasn't of any importance compared with the solvency of the company.

"Oh, pshaw!" exclaimed the "jay," impatiently. "That's too thin. You're dealing with a man who knows what's what. I want bonds with pictures of ladies with swords in their hands and helmets on their heads, and the engraving's got to be first-class or I don't buy."

"I'm afraid you'll have to go somewhere else," said the banker, frigidly. "We have no flaming ladies with swords on their heads, or whatever you said."

"And this is Wall street?"

"It is."

"Out in Boise City, Idaho, railroad bonds are covered all over with pictures of trains climbing up mountains and a lot of eagles glaring at the trains. Here in Wall street you haven't any of that sort?"

"We have not."

"Say, how many colors do you print your bonds in? Call this a financial center? Oh, rats, man, rats! What's the use of coming east to buy bonds? You ain't in it with the west—don't begin to be. I'm going back so Boise City. Out there the bonds are printed in five colors and have silk ribbons tied up in knots in the corners.

"You people haven't the first idea of finance," he concluded. "Good-day. I'm going to a place where you find folks who're in the procession. You ain't."

And he made a bee-line for the fiscal capitals of the rapidly-developing west.—N. Y. Herald.

The Buying of Books.

Of the buying of books, I should like to say that there ought not to be any end. Send the book that you think is desired, and not the one which attracts you because of an over-gorgeous binding. A very good plan is to find out what set of books your friend would like, and then each Christmas send one of the series, until the entire list is completed. When books of poems are given they should not have the name written in, because if your friend happens to possess a copy of the same writer's work, she will then be able, as the book is unmarked, to exchange it for some other one which she may desire. For young children picture books are always desirable, and for the older ones those telling of the doings of the fairy folk all over the world, or those giving suitable renditions of history, are to be commended.—Ladies Home Journal.

TAX REFORM DEPARTMENT.

LOGICAL REFLECTIONS.

From "Who Pays Your Taxes?"

The imposition of all taxes upon real estate is the best system of taxation; because the real payers of taxes would have a conscious and direct pecuniary interest in honest and cheap government; because it relieves capital from taxation, and thus removes a discouragement to its reproductive use, and because taxes upon real estate are easily, cheaply and certainly collected and bear least heavily on the farmer and the worker.

Farmers as a rule are skeptical of any benefit to come to them from transfering all taxes to real estate. They want it proved.

It is notorious that in many, perhaps in most, parts of the country farm lands have for the last ten years been decreasing in value, while suburban lands have steadily increased in value. But most of the farms are assessed just as high as ever, while the increase in value of suburban lands has failed to greatly increase the assessments. The consequence is that farm lands are paying a higher tax in proportion to their real value than are suburban lands. We should insist upon a fair assessment of all real estate. Again, the farmers are now assessed, not only upon their land and houses, but also on their stock, their farm implements, and upon other personal property. We should remove all these taxes upon personal property. Thus, the farmer's stock and tools of trade, things with which he makes his living, would at once be relieved from burdens now discouraging to industry. It is worth noting also that the farmer's personal property is generally of a character not easily concealed and therefore open to assessment, while the personal property of many other persons may be easily spirited out of sight when the assessor comes around, and no law that can be made can prevent it. If all personal property were relieved from taxation this source of injustice would disappear.

Some of the farmers are strongly opposed to the idea that mortgages and incomes should be exempt. They insist that the holder of the mortgage is practically the part owner of the land upon which the mortgage rests, and that to tax the land and exempt the mortgage is unjust. But, experience shows that to tax the mortgage and exempt the land is simply to tax the land in another way, and a harder way. The effect of taxing mortgages is to increase the rate at which money loans, and to make it more difficult for borrowers to get money. In other words, the result of taxing capital in any form, is to drive that form of capital away from the jurisdiction in which such a system of taxation prevails. If the attempt is made to counteract this tendency of taxes upon mortgages to raise the rate of interest by penal laws limiting the rate, two things follow: Lenders of money, as far as possible, avoid placing mortgages within a district subject to such tax laws, and such as do venture their capital, defy the laws and charge an additional rate for the additional risk.

The idea of taxing incomes has always been a seductive one to many advocates of direct taxation. An income tax, however, begins with the design of exempting by far the larger part of the community from taxation; for all income tax laws name a minimum income that is not to be taxed; and as a rule that minimum is much larger than the income of at least three-fourths of the community. That is not fair; and, besides, though a man may be poor he does not want to take charity from the government by having some one else pay his taxes. Of those whose incomes fall within the provisions of an income tax many are able to conceal the true amount of their incomes, so that as a general rule the honest man of moderate means and the salaried man whose income is easily ascertainable, whether he will or no, pay more than their share of the taxes.

Farmers May Then Prosper!

In the nature of things the personal property tax is a farce, and as such, how much better that it be abolished entirely and that real estate, the natural bearer of burdens for the support of government, be obliged to carry it. This may not appear at first a favorable plan to the farmers, but after all, the increased taxation such a plan would entail, would not affect him so much, (it would affect him but a little in fact) as it would the owners of property in large towns and cities valued at large amounts; amounts when put in comparison to the farmers' real estate value in point of size, are as the mountain to the mole hill. There are single acres within the limits of our great cities which would sell on the market at the enormous value of $15,000,000. How much would a single acre of the farmer's real estate, put upon the market, be valued at? And if he paid his taxes on his real estate according to that value, and the city real estate paid in proportion to its value, is it not clear that the farmer's taxes would drop down to almost nothing, would pale into insignificance? And is it not equally clear that this valuable real estate in and near the big cities would be paying the lion's share of the taxes, and at the same time a more just share, when the present personal property tax farce is wiped from the face of mother nature?"

Then "rejoice, O, ye farmers!" "and be exceeding glad!!" E. J. F.

A Loadstone Upon the Neck of Toilers.

The spirit of the law of personal taxation tends to discourage industry and thrift amongst all classes of workers, and were the law fully and effectively enforced it would be still more destructive in its results. It is indeed a weight upon the hoe-handle of industry, and nowhere is this more conspicuously shown than in the tax upon deposits in savings banks which are largely hand-earned savings, the results of the industry of the "working classes."—Long Islander, Huntington, Suffolk County.

Inequality Rampant.

"If taxing an individual in proportion to his means is to be the test of equity of taxation, inequality seems to be inseparably associated with the great majority of taxes."—H. Fawcett, Man. of Pol. E., 6th Ed., p. 827.

It is well to carry elections for the cause of political equity; but it is better to arouse thought. The people are thinking and speaking their thoughts in a way that must result in direct taxation.

Personal Taxation.

The Brooklyn Daily Eagle in an able editorial article concerning the decrease of the total assessed valuation of personal property in that city, over a million and a half during the past year, closes as follows:

Every effort at Albany to give effect to personalty taxation to make the personal pay its share of the taxes, to rate all sorts of possessions within this range of the levy, has left things worse than before. It might be thought well to repeat the experiment made in Pennsylvania and elsewhere and, with corporate and some other exceptions, to exempt personal property. Able thinkers and writers have urged this course. They have contended that with the exceptions suggested, the list of which has been enlarged or curtailed according to various recommendations, taxes should be levied on real estate, houses and land, in proportion to its actual value. They have favored this measure, not for the purpose of reforming or revolutionizing society or confiscating landed property, not with a view to bring in by some communistic, socialistic, nationalistic or other forcing process a premature millennium, but simply because real estate is the best distributor of taxes. It has been often shown that, under a fair system of real estate taxation, it is alike impossible for Mr. Astor or the woman who washes his clothes to escape from contributing a share to the general burden of expenditure.

But whether radical methods shall be tried or whether there may suddenly be developed a method of making assessors omniscient as well as inquisitive, or of compelling owners to tell the truth and inculcating widely a sense of the sin of perjury, something ought to be done about the personal tax. There ought to be an end of that annual absurdity of the official statement that of all other than landed property there is an amount equal to only about $18 for each inhabitant.

The Attractions of New York.

Nearly nine thousand children in New York city are making envelopes at three and a half cents a thousand. Other thousands are feather strippers, cutting from the stem, curling and packing, for ten hours a day, many of the working-places being dark basements close and foul. A host make paper collars, for a child of five can do this. A girl of twelve counts and boxes twenty thousand a day. A grandmother of eighty and a child of four sit side by side stripping tobacco, the hands of the little ones covered with sores, and her face waxy pale. Hysteria, epilepsy, nervous diseases in many forms, wait on this work in which the funes of nicotine take the place of oxygen. Yet legislation seems powerless to effect the matter and only an aroused public feeling, in clear understanding of what price we must some day pay for each defrauded body and starved soul, lies any hope of remedy. Whether worker or outcast most needs help many a looker-on has questioned; for often the outcast has fared the better and knows, even at the worst, some joy in living.—From "Child Life in the Slums of New York."

A Venerable Relic.

With the vicious the venerable old personal property tax laws permanently put on the shelf along, with the "listing bill law," and properly labeled "filed away with the ancient archives," and the sane and railroad method of placing taxes mostly upon real estate properly enforced, not only the temptation of assessors to bribery and corruption will be minimised, but an unjust assessment can not stand twenty-four hours if the owner or any public-spirited citizen chooses to show up its falseness.

The fundamental principle (the taxing power) upon which the structure of all civilized governments rest, being thus made purer and better so that the burdens of government rest not unjustly upon some but justly upon all.

Modern Methods.

Direct taxation is right in principle, because it makes a taxpayer conscious of what the government takes in revenue, and therefore enlists him on the side of economical administration. Furthermore, direct taxation takes from the taxpayer nothing more than is turned into the public treasury. Upon moral grounds, direct taxation is better than any other, because if applied to right objects, it offers no premium upon dishonesty.

Real estate offers the best subject for taxation, because it is get-at-able and can not be concealed, and because such taxation does not discourage the investment of capital in productive operation.

The Inquisition.

It is difficult to overrate the moral and material advantages we shall gain by abolishing all taxes upon personal property. We should be relieved at once from inquisitorial visits upon the part of assessors. More than half of the trouble and expense of assessing and collecting taxes would disappear were personal property stricken from the assessment roll.

They Feel Where the Shoe Pinches.

Those who are earning what they receive by any kind of honest endeavor are becoming convinced that taxes are so levied as to bear more heavily upon them than upon those who do nothing or next to nothing that is of the least use to anybody.—American Machinist, N. Y. City.

That's What's the Matter.

The folly of taxing such perishable and shifting products as groceries in the store, or wheat and corn in the farmers' bins, or his horses and cows, has been demonstrated time and time again.

"It is no wonder that in their desperation the small farmers should cry out for the equal enforcement of the laws taxing personalty; it is no wonder that they should attempt to stem the current in ignorance of the impossibility of the task. They have forgotten Walpole's saying, that it is safer to tax real than personal estate, because "landed gentlemen are like the flocks upon their plains, who suffer themselves to be shorn without resistance; whereas the trading part of the nation resemble the boar, who will not suffer a bristle to be plucked from his back without making the whole parish to echo with his complaints."—Sinclair, His. of Public Rev., Vol. iii, Appendix p. 99.